

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

| DISABILITY | (1) Within School System | | (2) Contractual Agreement | | (3) Total to Receive FAPE | | (4) # Receiving Special Transportation | | (5) # Private School Students Placed by LEA Receiving Services | | Placed by Parents | | | |
|--------------------------------|--------------------------|-------------|---------------------------|----------|---------------------------|-------------|--|------------|--|----------|--|-----------|---|----------|
| | | | | | | | | | | | (6a) # Private School Students Placed by Parents within system | | (6b) # Of Private School Students (6a) Served by LEA This School Year | |
| | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 |
| Autism | 82 | 505 | 0 | 0 | 82 | 505 | 2 | 151 | 0 | 0 | 1 | 3 | 0 | 0 |
| Blind | 0 | 11 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deaf-Blindness | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deafness | 1 | 12 | 0 | 0 | 1 | 12 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Developmental Delay | 78 | 30 | 0 | 0 | 78 | 30 | 1 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Emotional Disturbance | 2 | 532 | 0 | 0 | 2 | 532 | 0 | 115 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hearing Impairments | 15 | 57 | 0 | 0 | 15 | 57 | 0 | 23 | 0 | 0 | 1 | 0 | 0 | 0 |
| Intellectually Gifted | 1 | 4 | 0 | 0 | 1 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Language Impairments | 202 | 486 | 0 | 0 | 202 | 486 | 0 | 63 | 0 | 0 | 5 | 8 | 0 | 0 |
| Mental Retardation | 4 | 299 | 0 | 0 | 4 | 299 | 0 | 106 | 0 | 0 | 0 | 0 | 0 | 0 |
| Multiple Disabilities | 28 | 214 | 0 | 0 | 28 | 214 | 0 | 115 | 0 | 0 | 0 | 0 | 0 | 0 |
| Orthopedic Impairments | 3 | 35 | 0 | 0 | 3 | 35 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other - Functional Delay | 0 | 345 | 0 | 0 | 0 | 345 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other - Health Impairments | 61 | 550 | 0 | 0 | 61 | 550 | 0 | 58 | 0 | 0 | 0 | 1 | 0 | 0 |
| Specific Learning Disabilities | 0 | 2544 | 0 | 0 | 0 | 2544 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 |
| Speech Impairment | 362 | 1066 | 0 | 0 | 362 | 1066 | 0 | 18 | 0 | 0 | 5 | 29 | 0 | 0 |
| Traumatic Brain Injury | 1 | 25 | 0 | 0 | 1 | 25 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Visual Impairments | 4 | 18 | 0 | 0 | 4 | 18 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 844 | 6733 | 0 | 0 | 844 | 6733 | 3 | 745 | 0 | 0 | 12 | 41 | 0 | 0 |

Grand Total **7577**

LEA: Knox County Schools

B.1 OPTIONS TO BE PROVIDED AGES 3 – 5*

| OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6** | OPTION 7 | OPTION 8*** | OPTION 9 | OPTION 10 | TOTAL |
|----------|----------|----------|----------|----------|------------|----------|-------------|----------|-----------|-------|
| 589 | 112 | 44 | 6 | 155 | | 161 | 3 | | 4 | 1074 |

B.2 OPTIONS TO BE PROVIDED AGES 6 -21*

| OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6** | OPTION 7 | OPTION 8*** | OPTION 9 | OPTION 10 | TOTAL |
|----------|----------|----------|----------|----------|------------|----------|-------------|----------|-----------|-------|
| 2629 | 815 | 1329 | 447 | 730 | 15 | 1082 | 168 | | 34 | 7249 |

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☐ Yes ☒ No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ Yes ☒ No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☒ Yes ☐ No **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

Complete this form only if Item C, Page 5 5C d "yes".

LEA: Knox County Schools

C. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☐

Mandatory Use ☐

| | |
|--|---------------------------|
| 1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%) | \$ 12,175,700.55 x .15 |
| 2. Maximum amount available for Coordinated Early Intervening Services: | \$ 1,826,355 |
| 3. Amount taken if less than maximum amount: | \$ 1,393,000 |

Narrative for Voluntary Use of Funds:

List specific interventions or areas to be addressed: (include grade levels and schools)

Monitoring and research-based interventions will be used in all elementary schools grades K-5. Educational software, small group direct instruction and individual practice time will be implemented by regular education teachers and Intervention Mentors with at-risk students in the areas of reading and math. Specific examples in reading include Destination Reading, Read Naturally, HeadSprout, Interactive Phonics, PLATO Focus Reading and Language, Orchard, Lexia Early Reading Intervention, and Language !. Specific examples in mathematics include Destination Math, Moving with Math, and Math Steps. The grades at which the interventions are used are variable depending on the skill level of the students. Progress monitoring will also be implemented by the regular education teachers and Intervention Mentors once a week using CBM probes and entering data into AIMSweb while students are receiving interventions.

Projected Expenditures for Coordinated Early Intervening Services

| Account No* | Expenditure Account Name | FTE | Amount Budgeted |
|--|--|--------|----------------------------------|
| 71100-189 | <i>Other Salaries and Wages</i> | 20.00 | 1,047,869 |
| 71100-201 | <i>Social Security</i> | | 75,268 |
| 71100-211 | <i>Local Retirement</i> | | 4,627 |
| 71100-204 | <i>State Retirement</i> | | 63,330 |
| 71100-206 | <i>Life Insurance</i> | | 1,700 |
| 71100-207 | <i>Medical Insurance</i> | | 85,723 |
| 71100-208 | <i>Dental Insurance</i> | | 483 |
| 71100-355 | <i>Travel Supplement</i> | | 18,000 |
| 71100-355 71100-399 71100-429 72210-499 | <i>Travel Reimbursement</i> <i>Other Contracted Services</i> Instructional Supplies Instructional Support | | 7,000 85,000 2,000 2000 |
| | | Total: | 1,393,000 |

- **Must use general education account codes. DO NOT use special education specific codes.**

NOTE: A justification page must be attached with specific information given for each line item listed above.

JUSTIFICATIONS

IDEA Funds for Coordinated Early Intervening Services

| ACCOUNT NUMBER | EXPENDITURE ITEM | JUSTIFICATION |
|---------------------------|--|---|
| 71100-189 | Intervention Mentors and Behavior Mentors for RTI | To pay for salaries of 18 Intervention Mentors for RTI and 2 Behavior Mentors |
| 71100-201 | Social Security | To pay for social security for above personnel |
| 71100-211 | Local Retirement | To pay for fringe benefits for above personnel |
| 71100-204 | State Retirement | To pay for fringe benefits for above personnel |
| 71100-206 | Life Insurance | To pay for fringe benefits for above personnel |
| 71100-207 | Medical Insurance | To pay for fringe benefits for above personnel |
| 71100-208 | Dental Insurance | To pay for fringe benefits for above personnel |
| 71100-355 | Travel Supplement | To pay for travel for 18 Intervention Mentors |
| 71100-355 | Travel Reimbursement | To pay for travel for 2 Behavior Mentors |
| 71100-399 | Other Contracted Services | To pay for portion of AIMSweb contract for progress monitoring for at-risk regular ed. students, intervention software and other support programs (i.e. Destination Math and Reading) |
| 71100-429 | Instructional Supplies (for students) | To pay for instructional supplies for RTI (i.e. headphones, reinforcers for students) |
| 72210-499 | Instructional Support (for teachers) | To pay for materials and supplies for RTI (i.e. timers, templates for scoring, supplies for coding) |

C. FINANCIAL INFORMATION
2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO 71200 | EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200) | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|------------------|---|----------------------|-----------------|---------------------|-----------------|-------------------|-----------------|
| 116 | Teachers | 19,325,842.00 | 411.40 | 145,898.00 | 4.00 | | |
| 117 | Career Ladder Program | 265,635.00 | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 127 | Career Ladder Extended Contracts | 58,000.00 | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 128 | Homebound Teachers | 298,578.00 | 7.00 | | | | |
| 162 | Clerical Personnel | 29,585.00 | 1.00 | | | | |
| 163 | Educational Assistants | 3,389,466.00 | 164.00 | 5,277,268.00 | 290.60 | 159,096.00 | 9.00 |
| 171 | Speech Pathologist | 1,801,467.00 | 40.00 | | | | |
| 189 | Other Salaries & Wages (Specify)* | 57,702.00 | | | | | |
| 195 | Certified Substitute Teachers | 236,000.00 | | | | | |
| 198 | Non-Certified Substitute Teachers | | | 136,000.00 | | 500.00 | |
| 201 | Social Security | 1,690,632.00 | XXXXXXXX | 396,930.00 | XXXXXXXX | 12,269.00 | XXXXXXXX |
| 204 | State Retirement | 1,328,135.00 | XXXXXXXX | 9,369.00 | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | 44,040.00 | XXXXXXXX | 12,470.00 | XXXXXXXX | 420.00 | XXXXXXXX |
| 207 | Medical Insurance | 2,380,815.00 | XXXXXXXX | 762,955.00 | XXXXXXXX | 19,082.00 | XXXXXXXX |
| 208 | Dental Insurance | 15,445.00 | XXXXXXXX | 5,250.00 | XXXXXXXX | 50.00 | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify)* | 237,191.00 | XXXXXXXX | 316,643.00 | XXXXXXXX | 9,546.00 | XXXXXXXX |
| 310 | Contracts With Other Public Agencies | 115,000.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts With Other School Systems | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts With Private Agencies | 409,951.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 322 | Evaluation & Testing | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance And Repair Services - | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 356 | Tuition | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 369 | Contracts for Substitute Teachers - Certified | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 370 | Contracts for Substitute Teachers - Non- | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 429 | Instructional Supplies & Materials | 322,500.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 449 | Textbooks | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify)* | 70,000.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 535 | Fee Waivers | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 725 | Special Education Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 71200 | TOTAL EXPENDITURES | 32,075,984.00 | XXXXXXXX | 7,062,783.00 | XXXXXXXX | 200,963.00 | XXXXXXXX |

Special Education Expenses Only

FTE Positions: Full time equivalency – **use two decimals.**

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

***Note: "Specify" on Justification Page**

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|--|----------------------|----------------|-------------|----------------|-----------------|----------------|
| 72130 | SUPPORT SERVICES (72000) STUDENTS (72100) OTHER STUDENT SUPPORT (72130) | | | | | | |
| 117 | Career Ladder Program | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 123 | Guidance Personnel | | | | | | |
| 124 | Psychological Personnel | | | | | | |
| 127 | Career Ladder - Extended Contracts | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 130 | Social Workers | | | | | | |
| 135 | Assessment Personnel | | | | | 36,522.00 | 1.00 |
| 161 | Secretary(s) | | | | | | |
| 162 | Clerical Personnel | | | | | | |
| 164 | Attendants | | | | | | |
| 170 | School Resource Officers | | | | | | |
| 189 | Other Salaries & Wages (Specify)* | | | | | | |
| 201 | Social Security | | XXXXXXXX | | XXXXXXXX | 2,794.00 | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | | XXXXXXXX | 1,515.00 | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | | XXXXXXXX | 60.00 | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 309 | Contracts with Government Agencies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts with other School Systems | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 322 | Evaluation & Testing | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance & Repair Services-Equip | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 524 | In-service/Staff Development | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 790 | Other Equipment (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 72130 | TOTAL EXPENDITURES | 0.00 | XXXXXXXX | 0.00 | XXXXXXXX | 40,891.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals**.

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|--|----------------------|----------------|---------------------|----------------|------------------|----------------|
| 72220 | SUPPORT SERVICES (72000) | | | | | | |
| | INSTRUCTIONAL STAFF (72200) | | | | | | |
| | SPECIAL EDUCATION PROGRAM STAFF (72220) | | | | | | |
| 105 | Supervisor/Director | 969,912.00 | 11.20 | 538,358.00 | 6.30 | | |
| 117 | Career Ladder Program | 31,000.00 | XXXXXXX | XXXXXXX | XXXXXXX | XXXXXXX | XXXXXXX |
| 124 | Psychological Personnel | 1,250,377.00 | 22.00 | | | | |
| 127 | Career Ladder Extended Contracts | 10,300.00 | XXXXXXX | XXXXXXX | XXXXXXX | XXXXXXX | XXXXXXX |
| 135 | Assessment Personnel | | | | | | |
| 161 | Secretary(s) | | | | | | |
| 162 | Clerical Personnel | 786,130.00 | 21.80 | | | | |
| 171 | Speech Pathologist (Supervisory) | | | 70,000.00 | 1.00 | 2,986.00 | 0.14 |
| 189 | Other Salaries & Wages (Specify)* | 2,772,594.00 | 57.00 | 1,413,506.00 | 26.00 | 56,236.00 | 1.00 |
| 196 | In-Service Training | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 201 | Social Security | 406,057.00 | XXXXXXX | 143,521.00 | XXXXXXX | 4,259.00 | XXXXXXX |
| 204 | State Retirement | 140,615.00 | XXXXXXX | 131,305.00 | XXXXXXX | | XXXXXXX |
| 206 | Life Insurance | 7,565.00 | XXXXXXX | 2,720.00 | XXXXXXX | 85.00 | XXXXXXX |
| 207 | Medical Insurance | 471,983.00 | XXXXXXX | 143,892.00 | XXXXXXX | | XXXXXXX |
| 208 | Dental Insurance | 3,420.00 | XXXXXXX | 1,312.00 | XXXXXXX | | XXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 212 | Employer Medicare | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 299 | Other Fringe Benefits (Specify)* | 221,900.00 | XXXXXXX | | XXXXXXX | 3,341.00 | XXXXXXX |
| 307 | Communication | 14,000.00 | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 308 | Consultants | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 336 | Maintenance & Repair Services -Equipment | 26,700.00 | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 348 | Postal Charges | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 355 | Travel | 278,740.00 | XXXXXXX | 65,360.00 | XXXXXXX | | XXXXXXX |
| 399 | Other Contracted Services (Specify)* | 428,051.00 | XXXXXXX | 50,000.00 | XXXXXXX | | XXXXXXX |
| 499 | Other Supplies & Materials (Specify)* | 41,975.00 | XXXXXXX | 522,345.71 | XXXXXXX | 2,210.54 | XXXXXXX |
| 524 | In-Service/Staff Development | 84,087.00 | XXXXXXX | 200,000.00 | XXXXXXX | | XXXXXXX |
| 599 | Other Charges (Specify)* | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 790 | Other Equipment (Specify)* | | XXXXXXX | | XXXXXXX | | XXXXXXX |
| 72220 | TOTAL EXPENDITURES | 7,945,406.00 | xxxxxxx | 3,282,319.71 | xxxxxxx | 69,117.54 | xxxxxxx |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|-------------|--|----------------------|----------------|-------------|----------------|-----------------|----------------|
| 72710 | SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710) | | | | | | |
| 105 | Supervisor/Director | | | | | | |
| 142 | Mechanic(s) | | | | | | |
| 146 | Bus Drivers | | | | | | |
| 162 | Clerical Personnel | 79,284.00 | 2.00 | | | | |
| 189 | Other Salaries & Wages (Specify)* | | | | | | |
| 196 | In-Service Training | | | | | | |
| 201 | Social Security | 5,270.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | 170.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | 7,939.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify)* | 2,290.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts with Other School | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts with Private Agencies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 313 | Contracts with Parents | 120,000.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 314 | Contracts with Public Carriers | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 315 | Contracts with Vehicle Owners | 3,905,264.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 329 | Laundry Service | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 338 | Maintenance & Repair Service - | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 340 | Medical & Dental Services | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 351 | Rentals | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 412 | Diesel Fuel | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 418 | Equipment & Machinery Parts | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 424 | Garage Supplies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 425 | Gasoline | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 433 | Lubricants | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 450 | Tires & Tubes | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 453 | Vehicle Parts | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify) | 7,000.00 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 511 | Vehicle & Equipment Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify)* | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 701 | Administration Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 729 | Transportation Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 72710 | TOTAL EXPENDITURES | 4,127,217.00 | XXXXXXXX | 0.00 | XXXXXXXX | 0.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: “Specify” on Justification Page**

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

| ACCOUNT SERIES | EXPENDITURES | GENERAL PURPOSE FUND | IDEA | PRESCHOOL |
|---------------------------|--|---------------------------------|----------------------|-------------------|
| 71150 | Alternative Schools | | | |
| 71200 | Special Education Program | 32,075,984.00 | 7,062,783.00 | 200,963.00 |
| 72120 | Health Services | | | |
| 72130 | Other Student Support | | | 40,891.00 |
| 72215 | Alternative Instruction Program | | | |
| 72220 | Special Education Program Staff | 7,945,406.00 | 3,282,319.71 | 69,117.54 |
| 72410 | Office of Principal | | | |
| 72710 | Transportation | 4,127,217.00 | | |
| 99100-590 | Transfer Out of Funds: Indirect Cost * | XXXXXXXX | 437,597.84 | |
| 99100-590 | Permissive Use of Funds: | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| | A. Adjustment to Local Effort | | XXXXXXXX | XXXXXXXX |
| | B. School Wide | XXXXXXXX | | XXXXXXXX |
| | C. Early Intervening Services | XXXXXXXX | 1,393,000.00 | XXXXXXXX |
| TOTAL EXPENDITURES | | 44,148,607.00 | 12,175,700.55 | 310,971.54 |

Indirect Cost Rate: 4.23%**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.****GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Knox County Schools

Special Education Instruction Program

| | Acct. No. 71200 | Description | Justification | |
|---|----------------------------|---|--|------|
| X | 116 | Teachers | To pay for teachers working with SE students | |
| | 128 | Homebound Teachers | To pay for homebound teachers working w/ SE students | |
| | 162 | Clerical Personnel | To pay for SE clerical personnel | |
| X | 163 | Educational Assistants | To pay for SE educational assistants | |
| | 171 | Speech Pathologist | To pay for SE speech pathologist | |
| | 189 | Other Salaries & Wages (Specify) | | |
| | 195 | Certified Substitute Teachers | Certified Substitutes for SE teachers | |
| X | 198 | Non-Certified Substitute Teachers | Non-Certified Substitutes for SE teachers | |
| X | 201 | Social Security | Fringe benefits for above salaries | |
| X | 204 | State Retirement | Fringe benefits for above salaries | |
| X | 206 | Life Insurance | Fringe benefits for above salaries | |
| X | 207 | Medical Insurance | Fringe benefits for above salaries | |
| X | 208 | Dental Insurance | Fringe benefits for above salaries | |
| | 210 | Unemployment compensation | Fringe benefits for above salaries | |
| | 212 | Employer Medicare | Fringe benefits for above salaries | |
| X | 299 | Other Fringe Benefits (Specify) | Local retirement for above non-certified salaries | |
| | 310 | Contracts with other Public Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| | 312 | Contracts with Private Agencies | Contract with: | For: |
| | 322 | Evaluation & Testing | To evaluate and test S. E. students | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 356 | Tuition | To pay tuition for SE students unable to afford it | |
| | 369 | Contracts for Substitute Teachers - Certified | To pay actual contracts for certified SE substitute teachers | |
| | 370 | Contracts for Substitute Teachers – Non-Certified | To pay actual contracts for non-certified SE substitute teachers | |
| | 399 | Other Contracted Services (Specify) | | |
| | 429 | Instructional Supplies & Materials | To purchase supplemental supplies/materials for the SE classroom | |
| | 449 | Textbooks | To purchase supplementary textbooks for SE students | |
| | 499 | Other Supplies & Materials (Specify) | | |
| | 535 | Fee Waivers | To pay fees for SE students that cannot afford them | |
| | 599 | Other Charges (Specify) | | |
| | 725 | Special Education Equipment * | | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Knox County Schools

Support Services/Special Education Program

| | Acct. No. 72220 | Description | Justification |
|---|--------------------|---|---|
| X | 105 | Supervisor/Director | Pay salary for SE Supervisor/Director |
| | 124 | Psychological Personnel | To pay salary of SE psychologist |
| | 135 | Assessment Personnel | To pay salary of SE assessment personnel |
| | 161 | Secretary(s) | To pay salary of SE secretary |
| | 162 | Clerical Personnel | To pay salary of SE clerks |
| X | 171 | Speech Pathologist (Supervisory) | To pay for SE speech pathologist for supervisory services |
| X | 189 | Other Salaries and Wages (Specify) | To pay salaries for Mentor Teachers and Behavior Consultants |
| | 196 | In-Service Training | Pay for training of SE support staff |
| X | 201 | Social Security | Fringe benefits for above personnel |
| X | 204 | State Retirement | Fringe benefits for above personnel |
| X | 206 | Life Insurance | Fringe benefits for above personnel |
| X | 207 | Medical Insurance | Fringe benefits for above personnel |
| X | 208 | Dental Insurance | Fringe benefits for above personnel |
| | 210 | Unemployment Compensation | Fringe benefits for above personnel |
| | 212 | Employer Medicare | Fringe benefits for above personnel |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 308 | Consultants | To pay consultants For: |
| | 330 | Operating Lease Payments (Specify) | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment |
| | 348 | Postal Charges | To pay for postal charges for SE programs |
| X | 355 | Travel | Travel for SE support Staff For travel supplement of mentor teachers and behavior consultants |
| X | 399 | Other Contracted Services (Specify) | Outside contracts as needed to implement IEP services and objectives for identified IDEA students (i.e. speech contracts for private schools) |
| X | 499 | Other Supplies & Materials (Specify) | To pay for miscellaneous classroom materials as needed to implement student IEP's (curriculum and resource materials for teachers) |
| X | 524 | In-Services/Staff Development | Staff development for SE support staff |
| | 599 | Other Charges (Specify) | |
| | 790 | Other Equipment (Specify) | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County Schools

PRESCHOOL GRANT

Special Education Instruction Program

| | Acct. No. 71200 | Description | Justification | |
|---|----------------------------|---|--|------|
| | 116 | Teachers | To pay for teachers working with SE students | |
| | 128 | Homebound Teachers | To pay for homebound teachers working w/ SE students | |
| | 162 | Clerical Personnel | To pay for SE clerical personnel | |
| X | 163 | Educational Assistants | To pay for SE educational assistants | |
| | 171 | Speech Pathologist | To pay for SE speech pathologist | |
| | 189 | Other Salaries & Wages (Specify) | | |
| | 195 | Certified Substitute Teachers | Certified Substitutes for SE teachers | |
| X | 198 | Non-Certified Substitute Teachers | Non-Certified Substitutes for SE teachers | |
| X | 201 | Social Security | Fringe benefits for above salaries | |
| | 204 | State Retirement | Fringe benefits for above salaries | |
| X | 206 | Life Insurance | Fringe benefits for above salaries | |
| X | 207 | Medical Insurance | Fringe benefits for above salaries | |
| X | 208 | Dental Insurance | Fringe benefits for above salaries | |
| | 210 | Unemployment compensation | Fringe benefits for above salaries | |
| | 212 | Employer Medicare | Fringe benefits for above salaries | |
| X | 299 | Other Fringe Benefits (Specify) | To pay for Local Retirement of above non-certified personnel | |
| | 310 | Contracts with other Public Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| | 312 | Contracts with Private Agencies | Contract with: | For: |
| | 322 | Evaluation & Testing | To evaluate and test S. E. students | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 356 | Tuition | To pay tuition for SE students unable to afford it | |
| | 369 | Contracts for Substitute Teachers - Certified | To pay actual contracts for certified SE substitute teachers | |
| | 370 | Contracts for Substitute Teachers – Non-Certified | To pay actual contracts for non-certified SE substitute teachers | |
| | 399 | Other Contracted Services (Specify) | | |
| | 429 | Instructional Supplies & Materials | To purchase supplemental supplies/materials for the SE classroom | |
| | 449 | Textbooks | To purchase supplementary textbooks for SE students | |
| | 499 | Other Supplies & Materials (Specify) | | |
| | 535 | Fee Waivers | To pay fees for SE students that cannot afford them | |
| | 599 | Other Charges (Specify) | | |
| | 725 | Special Education Equipment * | | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County Schools

PRESCHOOL GRANT

Students Support Services/Other Student Support

| | Acct. No. 72130 | Description | Justification | |
|---|----------------------------|---|--|------|
| | 123 | Guidance Personnel | SE to pay salary of guidance personnel to work w/children w/disabilities | |
| | 124 | Psychological Personnel | To pay salary of SE psychological personnel | |
| | 130 | Social Workers | To pay salary of SE social workers | |
| X | 135 | Assessment Personnel | To pay salary of SE assessment personnel | |
| | 161 | Secretary(s) | To pay salary of SE secretary for support personnel | |
| | 162 | Clerical Personnel | To pay salary of SE clerical worker for support personnel | |
| | 164 | Attendants | To pay salary of SE attendants | |
| | 170 | School Resource Officers | To pay salary of SE school resource officer | |
| | 189 | Other Salaries and Wages (Specify) | | |
| X | 201 | Social Security | Fringe benefits for above salaries | |
| X | 204 | State Retirement | Fringe benefits for above salaries | |
| X | 206 | Life Insurance | Fringe benefits for above salaries | |
| | 207 | Medical Insurance | Fringe benefits for above salaries | |
| | 208 | Dental Insurance | Fringe benefits for above salaries | |
| | 210 | Unemployment Compensation | Fringe benefits for above salaries | |
| | 212 | Employer Medicare | Fringe benefits for above salaries | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 307 | Communication | SE communication costs | |
| | 309 | Contracts with Government Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| | 322 | Evaluation & Testing | To evaluate and test SE students by guidance, psychological, or assessment staff | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services - Equipment | To maintain & repair equipment used by support staff | |
| | 348 | Postal Charges | To pay for postage used by support staff | |
| | 355 | Travel | Travel by SE support staff | |
| | 399 | Other Contracted Services (Specify) | | |
| | 499 | Other Supplies & Materials (Specify) | | |
| | 524 | In-Service/Staff Development | Staff development specifically designed for support staff | |
| | 599 | Other Charges (Specify) | | |
| | 790 | Other Equipment (Specify) | | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Knox County Schools

PRESCHOOL GRANT

Support Services/Special Education Program

| | Acct. No. 72220 | Description | Justification |
|---|--------------------|---|--|
| | 105 | Supervisor/Director | Pay salary for SE Supervisor/Director |
| | 124 | Psychological Personnel | To pay salary of SE psychologist |
| | 135 | Assessment Personnel | To pay salary of SE assessment personnel |
| | 161 | Secretary(s) | To pay salary of SE secretary |
| | 162 | Clerical Personnel | To pay salary of SE clerks |
| X | 171 | Speech Pathologist (Supervisory) | To pay for SE speech pathologist for supervisory services |
| X | 189 | Other Salaries and Wages (Specify) | To pay for salary of Child Find/Preschool consultant |
| | 196 | In-Service Training | Pay for training of SE support staff |
| X | 201 | Social Security | Fringe benefits for above personnel |
| | 204 | State Retirement | Fringe benefits for above personnel |
| X | 206 | Life Insurance | Fringe benefits for above personnel |
| | 207 | Medical Insurance | Fringe benefits for above personnel |
| | 208 | Dental Insurance | Fringe benefits for above personnel |
| | 210 | Unemployment Compensation | Fringe benefits for above personnel |
| | 212 | Employer Medicare | Fringe benefits for above personnel |
| X | 299 | Other Fringe Benefits (Specify) | To pay for Local Retirement of above salaries |
| | 307 | Communication | SE communication costs |
| | 308 | Consultants | To pay consultants For: |
| | 330 | Operating Lease Payments (Specify) | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment |
| | 348 | Postal Charges | To pay for postal charges for SE programs |
| | 355 | Travel | Travel for SE support Staff For: |
| | 399 | Other Contracted Services (Specify) | |
| X | 499 | Other Supplies & Materials (Specify) | To pay for supplies to implement students IEP's (curriculum & resource materials for teachers) |
| | 524 | In-Services/Staff Development | Staff development for SE support staff |
| | 599 | pecify) | |
| | 790 | Other Equipment (Specify) | |

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

| | |
|---|------------------------|
| Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007) | <u>\$39,927,014.83</u> |
| Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007) | <u>8,197</u> |
| Per pupil expenditures 2006-2007 Divide a (1) by a (2) | <u>\$4,870.93</u> |

b. Expenditures for 2007-2008

| | |
|---|------------------------|
| 1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008) | <u>\$42,102,623.11</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008) | <u>7,393</u> |
| 3. Per pupil expenditures 2007-2008 Divide a (1) by a (2) | <u>\$5,694.93</u> |

c. Expenditures for 2008-2009 *

| | |
|---|---------------------------------|
| 1. Actual or <u>projected</u> (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009) | <u>\$43,303,594.63</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009) | <u>7,577</u> |
| 3. Per pupil actual or <u>projected</u> expenditures 2008-2009 Divide b (1) by b (2) | <u>\$5,715 .14</u> |
| 4. System's total net enrollment (All Students) | <u>56,219.00 /</u> |
| Percentage of S.E. Students (Divide c.2 by c.4) | <u>7,577 =</u> <u>13.48%</u> |

DOE USE ONLY\$ 42,889,1897,572\$ 5,664.18**d. Projected Expenditures for 2009-2010**

(Page 14, Total Expenditures General Purpose Funds) \$ 44,148,607.00

*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred.** Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.